

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 173 of 1984

For Approval and Signature:

Hon'ble MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

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UJALA,

Versus

COMMISSIONER OF INCOME-TAX

Appearance:

MR BD KARIA WITH MR RK PATEL FOR MR KC PATEL for Petitioner
MR MANISH R BHATT for Respondent No. 1

CORAM : MR.JUSTICE R.BALIA. and
MR.JUSTICE A.R.DAVE

Date of decision: 17/12/98

ORAL JUDGEMENT

1. Mr. B.D. Karia with R.K.Patel appearing for the assessee at whose instance the reference has been made, states that they do not press for the answer to the question referred to us. In view thereof, we refuse to answer the question referred to us by the Income Tax Appellate Tribunal and return the reference unanswered.

(Rajesh Balia, J)

(A.R. Dave, J)